



Schedule SA

Attach to Form RMFT-5 or Form RMFT-5-US

MFT, UST, and EIF Special Fuel (Excluding Dyed Diesel Fuel) Produced, Acquired, Received, or Transported into Illinois

Step 1: Complete the following information

Company name _____
Your license number _____
Reporting period ____/____/____
Month Year

Check the tax/fee type you are listing on this page.

- ☐ MFT-free only
☐ UST-/EIF-free only
☐ Both MFT- and UST-/EIF-free

Check the receipt type that you are listing on this page.

- ☐ Received in Illinois
☐ Imported into Illinois
☐ Produced in your Illinois refinery

Step 2: Report your tax- and fee-free purchases

	1 Invoice date (month, day, year)	2 Invoice number	3 Name of carrier	4 Bill of lading or manifest number	5 Name of seller	6 Origin (city and state)	7 Destination (Illinois cities only)	8 Seller's license number	9 Invoiced gallons
1	__/__/__								
2	__/__/__								
3	__/__/__								
4	__/__/__								
5	__/__/__								
6	__/__/__								
7	__/__/__								
8	__/__/__								
9	__/__/__								
10	__/__/__								

11 Add the invoiced gallons in Column 9, Lines 1 through 10, and write the total here.

11 _____

12 If you are filing only **one** Schedule SA, write the amount from Line 11 here.

12 _____

If you are reporting

- MFT-free gallons only, also write this amount on Form RMFT-5, Line 2a, Column 2.
- UST-/EIF-free gallons only, also write this amount on Form RMFT-5-US, Line 2a, Column 1.
- both MFT- and UST-/EIF-free gallons, also write this amount on Form RMFT-5, Line 2a, Column 2, and Form RMFT-5-US, Line 2a, Column 1.

If you are filing **more than one** Schedule SA, see instructions.

General Instructions

Schedule SA is used for reporting the following taxes:

- Motor Fuel Tax (MFT)
- Underground Storage Tank Tax (UST)
- Environmental Impact Fee (EIF)

Which special fuels must be reported on this schedule?

The special fuels that must be reported on this schedule include diesel and any other petroleum products (e.g., furnace oil, heating oil, range oil, and kerosene) intended for use or offered for sale as a fuel for engines in which the fuel is injected into the combustion chamber and ignited by pressure without electric spark. This does **not** include 1-K kerosene or dyed diesel fuel. Report dyed diesel fuel on Schedule DA, Form RMFT-6-DF.

When do I file this schedule?

You must file Schedule SA with Form RMFT-5, Motor Fuel Distributor/Supplier Tax Return, if you are reporting MFT-free gallons only or both MFT- and UST-/EIF-free gallons.

You must file Schedule SA with Form RMFT-5-US, Underground Storage Tank Tax and Environmental Impact Fee Receiver Tax Return, if you are reporting only UST-/EIF-free gallons.

What must I attach to this schedule?

You must attach the credit invoices issued by the seller. We will return your credit invoices upon your request.

What records must I keep?

You are required by law to keep books and records showing all purchases, receipts, losses through any cause, sales, distributions, and use of fuels.

What if I need additional assistance?

If you have questions about this schedule, write to us at Motor Fuel Tax, Illinois Department of Revenue, P.O. Box 19477, Springfield, Illinois 62794-9477, or call our Springfield office weekdays between 8 a.m. and 4:30 p.m. at 217 782-2291.

Step-by-Step Instructions

Step 1: Complete the following information

Write your company name, your license number, and the period for which you are reporting. Check the boxes next to the tax/fee type and the receipt type you are listing on this page. Report one tax/fee type and one receipt type only per page.

Step 2: Report your tax- and fee-free purchases

Lines 1 through 10 —

Column 1 - Write the month, day, and year of the invoice.

Column 2 - Write the invoice number.

Column 3 - Write the carrier's complete business name.

Column 4 - Write the bill of lading or manifest number.

Column 5 - Write the seller's complete name.

Column 6 - Write the city and the state (using the two-character U.S. Post Office abbreviation) from which the special fuel product originated.

Column 7 - Write the name of the Illinois city to which the special fuel product was delivered.

Column 8 - Write the seller's Illinois license number.

Column 9 - Write the number of invoiced gallons.

Line 11 - Add the invoiced gallons reported in Column 9, Lines 1 through 10.

Line 12 - If you are filing **more than one** Schedule SA,

First, group together all Schedules SA that report

- **UST-/EIF-free only** gallons. Add Lines 11 from this group, and write the total on Line 12 of the last page.
- **MFT-free only** gallons. Add Lines 11 from this group, and write the total on Line 12 of the last page.
- **both MFT- and UST-/EIF-free** gallons. Add Lines 11 from this group, and write the total on Line 12 of the last page.

Then, add the **totals** from Lines 12 of the Schedules SA that report

- **MFT-free only** gallons and **both MFT- and UST-/EIF-free** gallons and write this amount on Form RMFT-5, Line 2a, Column 2.
- **UST-/EIF-free only** gallons and **both MFT- and UST-/EIF-free** gallons and write this amount on Form RMFT-5-US, Line 2a, Column 1.

